

EXHIBIT 10

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

In re:
THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*
al.,

Debtors.¹

PROMESA
Title III
No. 17 BK 3283-LTS
(Jointly Administered)

**This filing relates to the
Commonwealth, COFINA, HTA,
ERS, and PBA.**

Response

Acting on my own behalf and in consult with counsel, I wish to respond the information that has been given, to the effect that my claim was not submitted within the stipulated deadlines and that it was made after the deadline set by the ruling In response, this assertion is incorrect, since our legal representative sent a document dated May 24, 2018, as well as evidence that the procedure was done on said date. If you need additional information, you may request it via email addressed to our legal representative calvaradofrias@torresvalentin.com.

A. Vargas Noriega, Iván L., Judith Vargas García,
Janitza Noriega Vargas. Tel (787)-619-8287
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Eva Alvarado Frias – Attorney and Legal Representative
Tel (787)-733-7575

B. Omnibus Objection

Reasons Not [sic] to Object to the Omnibus Objection

The court should not grant the omnibus objection in relation to my claim for the following reasons: It is not true that my claim was not submitted within the stipulated deadlines and that the claim was made after the applicable deadline set by the ruling on deadlines. My claim was sent by our legal representative on May 24, 2018, along with proof of claim. Our attorney is Mrs. Eva Alvarado Frias, and her phone number is (787)-753-7575.

1. My name is Judith Vargas García. I am the mother of two special education children: Iván, a young man with autism, and Janitza, who has Attention Deficit Hyperactivity Disorder. I am a retired teacher with 25 years of service in education, currently disabled due to an accident in my home. I fought with all my might so that my children could have an effective education, which did not happen. The education in my country, Puerto Rico, is not good. There are two books currently in the hands of our legal counsel, with evidence of complaints about institutional abuse, school transportation issues, lack of teachers for years, bullying, teacher absenteeism, lack of therapy, lack of transportation to therapy sessions, lack of therapists, lack of academic staff, etc. I hereby authorize anyone who may be interested to ask our legal representative for information so that they may verify that this information is accurate, and how difficult it has been for me and my children not having an effective and fair education which, according to the law and our Constitution, everyone is entitled to a dignified, good, effective, and fair education.
2. We plead that this honorable court to do us justice, not to let them get away with it, no to let lies prevail, and to let the truth triumph. This claim was made on time and there is evidence of that.
3. My name is Judith Vargas. I am not a lawyer, but a mother, a teacher, a tireless fighter for my children, whose rights have been violated, and who have been humiliated and have suffered. They have not been provided with a decent education despite being entitled to receiving it. We are representing all special education children who have been denied the nurturing of schooling, and whose rights to receive an education has been violated.
4. We apologize to our honorable court for any unethical words.

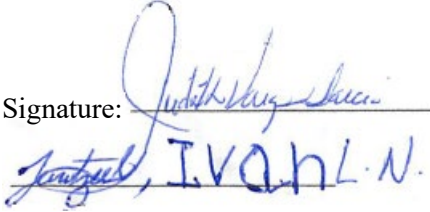
C. Supporting Documentation

Justification

There is a large book for Iván L. Noriega and another one for Janitza Noriega, which include ample evidence of complaints related to bullying, psychological abuse, and all the other issues expressed above. You may request this information from our legal representative via email in order to complete this procedure. I do not have the books in my possession and therefore I cannot personally send you the information requested.

I, Judith Vargas Garcia, pursuant to Title 28 USC, 1746, hereby declare, under penalty of perjury, that the following [sic] is true and accurate to the best of my knowledge.

Signature:



Judith Vargas Garcia

Date: September 17, 2021

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA", and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the "Debtors") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).



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TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US)
TARGEM Translations Inc.

I, Andreea I. Boscor, ATA-certified Spanish-English #525556, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 185 Clymer Street, Brooklyn, NY, 11211, USA, certify that:

the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

Original Document Name: **Claim No. 158363 DN 18327**

Signed this 15th day of December, 2021



Verify at www.atanet.org/verify

A handwritten signature in blue ink, appearing to read "Andreea I. Boscor".

Andreea I. Boscor

